

**VI. DEPARTMENT OF BUDGET AND MANAGEMENT****A. OFFICE OF THE SECRETARY****STRATEGIC OBJECTIVES****SECTOR OUTCOME**

1. People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services
2. Sound, stable and supportive macroeconomic environment sustained

**ORGANIZATIONAL OUTCOME**

1. Allocative Efficiency and Operational Effectiveness Enhanced
2. Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness

**PERFORMANCE INFORMATION**

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>BASELINE</u>	<u>2024 TARGETS</u>
<b>Allocative Efficiency and Operational Effectiveness Enhanced</b>		
<b>ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM</b>		
<b>Outcome Indicators</b>		
1. Percentage of targeted policies issued to improve the organizational effectiveness and productivity of government agencies	100%	N/A
2. Percentage of approved actions on organization, staffing, position classification, compensation, management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	N/A	90%
<b>Output Indicators</b>		
1. Percentage of approved actions on organization, staffing, position classification and compensation released by the DBM within the target date	99.50%	90%
2. Percentage of approved actions on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	99%	90%
3. Percentage of proposed policies on organization, staffing, position classification and compensation released by the DBM within the target date	N/A	80%
4. Percentage of proposed policies on management systems improvement, productivity enhancement, asset management, and strengthening of internal control systems released by the DBM within the target date	N/A	80%

**BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM**

<b>Outcome Indicator</b>		
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)	5.35%	5-6%
<b>Output Indicators</b>		
1. Budget documents under the responsibility of DBM submitted on time	100%	100%
2. Percentage of requests for budget authorization and variation acted upon within the prescribed period	99.60%	95%
3. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period	100%	90%
4. Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date	100%	100%
5. Percentage of budget reviews on LGU Budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period		
A. Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period	100%	95%
B. Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days	100%	100%
<b>LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM</b>		
<b>Outcome Indicator</b>		
1. Percentage of LGUs which conducted Public Financial Management (PFM) Assessment with PFM Reports and Implementing Improvement Plans	82.93%	N/A
<b>Output Indicators</b>		
1. Percentage of targeted number of policy directives / guidelines issued on local expenditure management	100%	N/A
2. Percentage of targeted number of policy directives / guidelines issued on local expenditure management on the prescribed deadline	N/A	100%
<b>Budget Improved Through Sustained Fiscal Discipline and Fiscal Openness</b>		
<b>FISCAL DISCIPLINE AND OPENNESS PROGRAM</b>		
<b>Outcome Indicators</b>		
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	Deficit of 7.3% of GDP	Disbursement kept within the deficit target approved by the DBCC
2. Targeted PEFA or IMF-FTA budget indicators improved	Improved PI 2.1 PEFA indicators for the eight (8) Agencies	PI 2.1: C; PI 2.2: B

## GENERAL APPROPRIATIONS ACT, FY 2023

<b>3. Philippines' score in the Open Budget Survey (OBS) improved</b>	<b>68</b>	<b>At least 71</b>
<b>Output Indicators</b>		
<b>1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC</b>	<b>100%</b>	<b>100%</b>
<b>2. Percentage of Public Expenditure Management (PEM) reforms approved by Authorities and issued through policy guidelines / directives</b>	<b>100%</b>	<b>92%</b>
<b>3. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time</b>	<b>7</b>	<b>7</b>